



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF OAKDALE WATER UTILITY

Principal Office: P.O. BOX 147
OAKDALE, WI 54649-0147

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF OAKDALE WATER UTILITY**Utility Address:** P.O. BOX 147

OAKDALE, WI 54649-0147

When was utility organized? 6/13/1996**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JOLENE RHEA**Title:** VILLAGE CLERK**Office Address:**

P.O. BOX 147

OAKDALE, WI 54649-0147

Telephone: (608) 372 - 2927**Fax Number:** (608) 372 - 0938**E-mail Address:** jrhea-clerk-oakdale@charter.net

Individual or firm, if other than utility employee, preparing this report:

Name: DEBRA WELCH**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** CLIFTON GUNDERSON LLP

435 JULIE STREET

P.O. BOX 547

TOMAH, WI 54660

Telephone: (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:** debra.welch@cliftoncpa.com

President, chairman, or head of utility commission/board or committee:

Name: CARROLL BETTHAUSER**Title:** VILLAGE PRESIDENT**Office Address:**

627 N OAKWOOD ST

TOMAH, WI 54660

Telephone: (608) 372 - 4317**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:** CLIFTON GUNDERSON LLP

4435 JULIE STREET

P.O. BOX 547

TOMAH, WI 54660

Telephone: (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:****Date of most recent audit report:** 3/12/2003**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: DAVE MAGNUSSEN**Title:** CERTIFIED WATER OPERATOR**Office Address:**

P.O. BOX 147

OAKDALE, WI 54649

Telephone: (608) 372 - 2927**Fax Number:****E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MR ROD BENSON

MR CARROLL BETTHAUSER, VILLAGE PRESIDENT

MR JOHN GUTHRIE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person: MR DAVE MAGNUSSEN

Title: OPERATOR

Telephone: (608) 462 - 5993

Fax Number: (608) 462 - 2404

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2002 12/31/2002

Provide a brief description of the nature of Contract Operations being provided:

THIS CONTRACT DOES NOT HAVE AN END DATE. FOR \$250 EACH MONTH DAVE MAGNUSSEN WILL PROVIDE THE UTILITY ON A MONTHLY BASIS; MONTHLY REPORTS ON WATER PUMPAGE, CHEMICAL ADDITIONS, AND WATER LEVELS. ADDITIONAL SERVICES CAN BE REQUESTED AT \$22/HOUR.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	103,959	101,367	1
Operating Expenses:			
Operation and Maintenance Expense (401)	29,684	28,705	2
Depreciation Expense (403)	39,374	39,189	3
Amortization Expense (404)	0	0	4
Taxes (408)	813	5,663	5
Total Operating Expenses	69,871	73,557	
Net Operating Income	34,088	27,810	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	34,088	27,810	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,055	1,225	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,055	1,225	
Total Income	35,143	29,035	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	35,143	29,035	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	31,922	32,297	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	31,922	32,297	
Net Income	3,221	(3,262)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(18,427)	(11,807)	19
Balance Transferred from Income (433)	3,221	(3,262)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	3,358	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(15,206)	(18,427)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ON SAVINGS	1,055	4
Total (Acct. 419):	1,055	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	103,959	0	0	0	103,959	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	3				3	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	103,956	0	0	0	103,956	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,884,266	1,867,678	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	198,780	162,299	2
Net Utility Plant	1,685,486	1,705,379	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	313,333	333,333	5
Other Investments (124)	5,617	438	6
Special Funds (125)	24,389	19,666	7
Total Other Property and Investments	343,339	353,437	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	27,110	26,448	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	1,127	1,127	10
Customer Accounts Receivable (142)	3,209	2,908	11
Other Accounts Receivable (143)	50	50	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	1,127	1,127	13
Receivables from Municipality (145)	4,365	2,069	14
Materials and Supplies (150)	567	0	15
Prepayments (165)	1,166	774	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	36,467	32,249	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,065,292	2,091,065	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,791	500	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(15,206)	(18,427)	23
Total Proprietary Capital	(12,415)	(17,927)	
LONG-TERM DEBT			
Bonds (221)	701,400	710,100	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	701,400	710,100	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,025	288	28
Payables to Municipality (233)	6,434	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,640	2,672	32
Other Current and Accrued Liabilities (238)	86	2,548	33
Total Current and Accrued Liabilities	10,185	5,508	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	313,333	333,333	36
Total Deferred Credits	313,333	333,333	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,052,789	1,060,051	38
Total Liabilities and Other Credits	2,065,292	2,091,065	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,884,266	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,884,266	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	198,780	0	0	0	9
Total Accumulated Provision	198,780	0	0	0	
Net Utility Plant	1,685,486	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	162,299				162,299	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	39,374				39,374	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	863				863	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	40,237	0	0	0	40,237	13
Debits during year						14
Book cost of plant retired	3,756				3,756	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,756	0	0	0	3,756	19
Balance End of Year	198,780	0	0	0	198,780	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.18%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	1,127	1
Additions:		
Provision for uncollectibles during year	3	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>3</u>	
Deductions:		
Accounts written off during the year: Utility Customers	3	5
Accounts written off during the year: Others		6
Total accounts written off	<u>3</u>	
Balance end of year	<u><u>1,127</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	567	0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>567</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	500	1
Changes during year (explain):		
VILLAGE PAYMENT TOWARDS ASSESSMENT PROJECT	2,291	2
Balance end of year	2,791	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BOND	12/16/1996	12/01/2036	4.50%	701,400	1
Total Bonds (Account 221):				701,400	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	813	2
Charged electric department expense		3
Charged sewer department expense	0	4
Other (explain):		
NONE		5
Total Accruals and other credits	813	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	721	7
PSC Remainder Assessment	92	8
Other (explain):		
NONE		9
Total payments and other debits	813	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage revenue Bond	2,672	31,922	31,954	2,640	1
Subtotal	2,672	31,922	31,954	2,640	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,672	31,922	31,954	2,640	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,060,051	0	0	0	0	1,060,051	1
Add credits during year:							
For Services	3,490					3,490	2
For Mains	8,051					8,051	3
Other (specify):							
HYDRANTS	4,493					4,493	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION	23,296					23,296	5
Balance End of Year	1,052,789	0	0	0	0	1,052,789	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,081,347					1,081,347	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF DISTRICT	313,333	1
Total (Acct. 123):	313,333	
Other Investments (124):		
INVESTMENT IN LOCAL INVESTMENT COOP	501	2
SPECIAL ASSESSMENTS RECEIVABLE	5,116	3
Total (Acct. 124):	5,617	
Special Funds (125):		
RESTRICTED CASH-SPECIAL REDEMPTION	3,838	4
RESTRICTED CASH-DEPRECIATION	20,551	5
Total (Acct. 125):	24,389	
Notes Receivable (141):		
DUE FROM LARRY SMITH	1,127	6
Total (Acct. 141):	1,127	
Customer Accounts Receivable (142):		
Water	3,209	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	3,209	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
ADVANCE TO EMPLOYEE FOR PETTY CASH	50	13
Total (Acct. 143):	50	
Receivables from Municipality (145):		
DUE FROM SEWER- ALLOCATED METER EXPENSES & MISC OTHER	2,213	14
DUE FROM VILLAGE TAX FUND-TAX ROLL ITEMS	1,592	15
DUE FROM VILLAGE-HYDRANT RENT AND MISC	560	16
Total (Acct. 145):	4,365	
Prepayments (165):		
PREPAID INSURANCE	1,166	17
Total (Acct. 165):	1,166	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO VILLAGE-EXPENSES PAID ON WATER'S BEHALF	6,434	20
Total (Acct. 233):	6,434	
Other Deferred Credits (253):		
DEFERRED REVENUE(TIF ANNUAL CHARGE)	313,333	21
Total (Acct. 253):	313,333	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,875,972	0	0	0	1,875,972	1
Materials and Supplies	283	0	0	0	283	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	180,539	0	0	0	180,539	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,056,420	0	0	0	1,056,420	6
Other (specify):					0	7
Average Net Rate Base	639,296	0	0	0	639,296	
Net Operating Income	34,088	0	0	0	34,088	8
Net Operating Income as a percent of						
Average Net Rate Base	5.33%	N/A	N/A	N/A	5.33%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,645	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(16,816)	3
Other (Specify):		4
Total Average Proprietary Capital	(15,171)	
Net Income		
Net Income	3,221	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

SIX SERVICES ADDED .

4. Estimated changes in revenues due to rate changes.

APPROXIMATELY \$1,000.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

SIMPLIFIED RATE INCREASE APPROVED DECEMBER 2001, THAT WENT INTO EFFECT DURING 2002

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

INVESTMENT IN MUNICIPALITY & OTHER DEFERRED CREDITS

BOTH THESE ACCOUNTS INCREASED BY THE SAME AMOUNT. THE INVESTMENT IN THE MUNICIPALITY REFLECTS THE RECORDING OF AN ADVANCE TO THE TIF DISTRICT AND THE INCREASE IN DEFERRED CREDIT REFLECTS THE RECORDING OF A DEFERRED REVENUE ACCOUNT. THIS ENTRY AROSE UPON THE NEED TO HAVE THE TIF DISTRICT CONTINUE TO SUPPLEMENT THE UTILITY'S REVENUE WITH AN ANNUAL BENEFIT CHARGE, WHICH IS INCLUDED IN THE UTILITY'S RATE STRUCTURE. HOWEVER, THE VILLAGE'S TIF DISTRICT IS AT THE END OF ITS EXPENDITURE PERIOD. IN ORDER FOR THE TIF TO CONTINUE PAYING THE UTILITY THE EXPENSE MUST BE A DEBT SERVICE TYPE ENTRY OR A REPAYMENT OF AN ADVANCE. THE BALANCE RECORDED REFLECTS A \$20,000 PER YEAR CHARGE FOR THE REMAINDER OF THE TIF'S AVAILABLE EXISTENCE. THIS ANNUAL CHARGE IS BEING PAID INSTEAD OF THE TIF ACTUALLY PAYING A PORTION OF THE UTILITY CONSTRUCTION IN 1997. EACH YEAR THE UTILITY WILL RECOGNIZE \$20,000 OF OTHER REVENUE UNTIL THE ADVANCE/DEFERRED REVENUE IS GONE.

Identification and Ownership - Contacts (Page iv)

10/8/03 email:

Dear Ms. Rhea:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

In your 2000 annual report there was a long footnote related to Accounts 123 and 253. This situation will exist until 2018. Please report an abbreviated version each year until this situation is resolved.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE: w:\compl\Analytical Reviews\2002 analytical review letters\doc

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

ACCOUNTANT'S REPORT

VILLAGE BOARD
VILLAGE OF OAKDALE
OAKDALE, WISCONSIN

WE HAVE COMPILED THE VILLAGE OF OAKDALE WATER UTILITY ANNUAL REPORT INCLUDED IN THE ACCOMPANYING PRESCRIBED FORM FOR THE VILLAGE OF OAKDALE, WISCONSIN AS OF DECEMBER 31, 2002 AND FOR THE YEAR THEN ENDED, IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

OUR COMPILATION WAS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE REPORT REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON IT.

THIS REPORT IS PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THIS REPORT IS NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

CLIFTON GUNDERSON LLP

TOMAH, WISCONSIN
MARCH 12, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	59,552	1
Total Sales of Water	59,552	
Other Operating Revenues		
Forfeited Discounts (470)	160	2
Other Water Revenues (474)	20,951	3
Amortization of Construction Grants (475)	23,296	4
Total Other Operating Revenues	44,407	
Total Operating Revenues	103,959	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	15,172	5
General Operating Expenses (680-690)	14,512	6
Total Operation and Maintenance Expenses	29,684	
Other Operating Expenses		
Depreciation Expense (403)	39,374	7
Amortization Expense (404)		8
Taxes (408)	813	9
Total Other Operating Expenses	40,187	
Total Operating Expenses	69,871	
NET OPERATING INCOME	34,088	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	79	4,301	19,032	4
Commercial	17	3,116	10,292	5
Industrial				6
Total Metered Sales to General Customers (461)	96	7,417	29,324	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		28,266	8
Other Sales to Public Authorities (464)	4	422	1,962	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	101	7,839	59,552	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	28,266	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	28,266	
Forfeited Discounts (470):		
Customer late payment charges	160	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	160	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	749	7
Other (specify):		
ANNUAL BENEFIT CHARGE FROM TIF RECOGNIZED	20,000	8
MISC OTHER	202	9
Total Other Water Revenues (474)	20,951	
Amortization of Construction Grants (475):		
AMORTIZATION OF RURAL DEVELOPMENT GRANT	23,296	10
Total Amortization of Construction Grants (475)	23,296	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	8,806	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,195	3
Chemicals (630)	158	4
Supplies and Expenses (640)	2,189	5
Repairs of Water Plant (650)	1,564	6
Transportation Expenses (660)	260	7
Total Plant Operation and Maintenance Expenses	15,172	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,730	8
Office Supplies and Expenses (681)	3,167	9
Outside Services Employed (682)	4,126	10
Insurance Expense (684)	2,095	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)	49	13
Miscellaneous General Expenses (689)	2,342	14
Uncollectible Accounts (690)	3	15
Total General Operating Expenses	14,512	
Total Operation and Maintenance Expenses	29,684	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	2
Net property tax equivalent		0	
Social Security		721	3
PSC Remainder Assessment		92	4
Other (specify): NONE			5
Total tax expense		813	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218023				3
County tax rate	mills		6.960538				4
Local tax rate	mills		13.063305				5
School tax rate	mills		2.633992				6
Voc. school tax rate	mills		7.705516				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.581374				10
Less: state credit	mills		0.845666				11
Net tax rate	mills		29.735708				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.063305				14
Combined School Tax Rate	mills		10.339508				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.402813				17
Total Tax Rate	mills		30.581374				18
Ratio of Local and School Tax to Total	dec.		0.765264				19
Total tax net of state credit	mills		29.735708				20
Net Local and School Tax Rate	mills		22.755656				21
Utility Plant, Jan. 1	\$	1,867,678	1,867,678				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,867,678	1,867,678				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,867,678	1,867,678				26
Assessment Ratio	dec.		0.917300				27
Assessed Value	\$	1,713,221	1,713,221				28
Net Local & School Rate	mills		22.755656				29
Tax Equiv. Computed for Current Year	\$	38,985	38,985				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	6,870		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	6,870	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	23,389		4
Structures and Improvements (311)	128,754		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	106,819		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	258,962	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	94,274		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	94,274	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			6,870	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	6,870	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			23,389	4
Structures and Improvements (311)			128,754	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			106,819	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	258,962	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			94,274	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	94,274	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	271,022		26
Transmission and Distribution Mains (343)	964,909	10,342	27
Fire Mains (344)	0		28
Services (345)	94,497	4,927	29
Meters (346)	27,659		30
Hydrants (348)	113,140	4,493	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,471,227	19,762	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	6,123		35
Computer Equipment (372.1)	8,279	582	36
Transportation Equipment (373)	10,883		37
Other General Equipment (379)	11,060		38
Other Tangible Property (390)	0		39
Total General Plant	36,345	582	
Total utility plant in service directly assignable	1,867,678	20,344	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,867,678	20,344	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			271,022	26
Transmission and Distribution Mains (343)			975,251	27
Fire Mains (344)			0	28
Services (345)			99,424	29
Meters (346)	60		27,599	30
Hydrants (348)			117,633	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	60	0	1,490,929	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			6,123	35
Computer Equipment (372.1)	3,696		5,165	36
Transportation Equipment (373)			10,883	37
Other General Equipment (379)			11,060	38
Other Tangible Property (390)			0	39
Total General Plant	3,696	0	33,231	
Total utility plant in service directly assignable	3,756	0	1,884,266	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	3,756	0	1,884,266	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			668	668	1
February			593	593	2
March			1,485	1,485	3
April			671	671	4
May			780	780	5
June			767	767	6
July			919	919	7
August			783	783	8
September			764	764	9
October			670	670	10
November			589	589	11
December			596	596	12
Total annual pumpage	0	0	9,285	9,285	
Less: Water sold				7,839	13
Volume pumped but not sold				1,446	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				82	16
Volume related to equipment/system malfunction				750	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				832	19
Volume pumped but unaccounted for				614	20
Percent of water lost				7%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				226	23
Date of maximum: 3/6/2002					24
Cause of maximum:					25
BROKEN SADDLE ON MAIN					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2	26
Date of minimum: 10/24/2002					27
Total KWH used for pumping for the year				23,090	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WHITE STREET-WELL DRIVE	1	250	18	900,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	WELL		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	AMERICAN TURBINE		5
Year Installed	1997		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	625		8
Pump Motor or Standby Engine Mfr	US MOTORS		9 10
Year Installed	1997		11
Type	ELECTRIC		12
Horsepower	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1997		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	173		10
			11
Total capacity in gallons (actual)	75,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	8.000	540	0	0	0	540
P	D	8.000	19,613	400	0	0	20,013
M	D	10.000	679	0	0	0	679
P	D	10.000	2,572	0	0	0	2,572
Total Within Municipality			23,404	400	0	0	23,804
Total Utility			23,404	400	0	0	23,804

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	88	6	0	0	94		1
P	1.500	9	0	0	0	9		2
P	2.000	4	0	0	0	4		3
P	4.000	1	0	0	0	1		4
Total Utility		102	6	0	0	108	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	101	0	1	0	100	7	1
0.750	3	0	0	0	3	0	2
1.000	13	0	0	0	13	3	3
1.500	4	0	0	0	4	1	4
3.000	2	0	0	0	2	0	5
Total:	123	0	1	0	122	11	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	82	8	0	1	0	9	100	1
0.750	0	1	0	1	0	1	3	2
1.000	0	6	0	2	0	5	13	3
1.500	1	2	0	0	0	1	4	4
3.000	0	0	0	0	2	0	2	5
Total:	83	17	0	4	2	16	122	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	48	1			49	2
Total Fire Hydrants	48	1	0	0	49	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	49
Number of distribution system valves end of year:	62
Number of distribution valves operated during year:	12

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

REPAIRS AND MAINTENANCE A/C 650

DURING 2001 THE UTILITY HAD THEIR TANK INSPECTED AND CLEANED TOTALING \$1800, THIS WAS NOT REQUIRED IN 2002.

Property Tax Equivalent (Water) (Page W-07)

PER BOARD RESOLUTION ON 11/27/02 THE PROPERTY TAX EQUIVALENT WAS SET AT ZERO.

Water Utility Plant in Service (Page W-08)

400' OF MAINS, 2 SERVICES AND 1 NEW HYDRANT WERE ADDED THROUGH A ASSESSMENT PROJECT. IN ADDITION OTHER SERVICES WERE ADDED BY UTILITY FOR OTHER HOMEOWNERS.

Water Mains (Page W-15)

MAINS WERE ADDED THROUGH AN ASSESSMENT PROJECT. VILLAGE PAID FOR \$2,291 OF THE PROJECT WITH THE REST BEING ASSESSED TO THE PROPERTY OWNER BASED ON FRONTAGE.

Water Services (Page W-16)

2 SERVICES WERE ADDED THROUGH AN ASSESMENT PROJECT, WITH THE PROPERTY OWNER PAYING THE COST OF THE SERVICES THROUGH AN ASSESSMENT.

2 SERVICES WERE INSTALLED BY THE UTILITY, WITH THE UTILITY FINANCING THESE INSTALLATIONS AND THEN CHARGING THE HOMEOWNER PER RATE SCHEDULE (\$500)

2 SERVICES WERE ADDED BY INDIVIDUAL HOMEOWNERS AT THEIR OWN EXPENSE AND THEN CONTRIBUTED TO THE UTILITY. THE HOMEOWNERS INVOLVED SUPPLIED THE UTILITY WITH DETAIL AS TO THE COST WHICH TOTALED \$2437.

Hydrants and Distribution System Valves (Page W-18)

MAINTENANCE MAN IS AWARE OF TESTING REQUIREMENTS. WILL ATTEMPT TO OPERATE MORE VALVES THIS YEAR.
